

Via Federal Express

December 20, 2005

Mary L. Cottrell, Secretary
Dept. of Telecommunications and Energy
1 South Station, 2nd Floor
Boston, MA 02110

RE: KeySpan Energy Delivery New England – D.T.E. 05-71
2005 RCS Filing

Dear Ms. Cottrell:

Enclosed please find the Joint Motion for Approval of Offer of Settlement as well as the Offer of Settlement between KeySpan and the Massachusetts Division of Energy Resources in the above referenced matter. If you have any questions, please do not hesitate to call me.

Thank you.

Very truly yours,

Patricia Crowe

Cc: John Keene, Hearing Officer – D.T.E. (5 copies)
Steven I. Venezia, Deputy General Counsel, DOER
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